

The Gazette of India

EXTRAORDINARY PART II—Section 3—Sub-section (1) PUBLISHED BY AUTHORITY

No. 67] NEW DELHI, FRIDAY, MAY 15, 1959/VAISAKHA 25, 1881

MINISTRY OF FINANCE

(Department of Revenue)

NOTIFICATIONS

CENTRAL EXCISES

New Delhi, the 15th May 1959

G.S.R. 587.—In pursuance of sub-rule (1) of rule 8 of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry, and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue), G.S.R. No. 257, dated the 1st March, 1959, the Central Government hereby exempts, from the whole of the duty leviable thereon, rayon or artificial silk fabrics manufactured by or on behalf of the same person in one or more factories in which less than 3 warp knitting machines in all are installed or less than 5 powerlooms in all are installed or where there are warp knitting machines as well as powerlooms, 4 or less than 4 powerlooms in all are installed, one warp knitting machine being reckoned as 2 powerlooms for reckoning loomage.

[No. 55/59.]

G.S.R. 588.—In pursuance of rule 96J of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue, G.S.R. No. 456, dated the 21st April, 1959, the Central Government hereby fixes the following rates per shift, per powerloom, per month employed by or on behalf of the same person in the manufacture of rayon or art silk fabrics, namely:—

	<i>First shift</i>	<i>Second shift</i>	<i>Third shift</i>
	Rs.	Rs.	Rs.
A. Where not more than nine powerlooms are employed	24	18	9
B. Where more than nine powerlooms are employed	40	28	16

Provided that where not more than nine powerlooms are employed in any shift, no duty shall be payable in respect of the first four powerlooms working in such shift:

Provided further that where more than nine powerlooms are employed in any shift, no duty shall be payable in respect of the first nine powerlooms working in any shift as is in excess of the rates specified in A above.

Provided further that—

- (a) where in any subsequent shift more powerlooms are employed than in the first shift, the rate applicable to the powerlooms employed in excess of those in the first shift shall be the rate applicable to the first shift; and
- (b) where in the third shift more powerlooms are employed than in the second shift but not more than in the first shift, the rate applicable to the powerlooms employed in the third shift in excess of those employed in the second shift shall be the rate applicable to the second shift.

[No. 56/59.]

G.S.R. 589.—In pursuance of rule 66J of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue, G.S.R. No. 457, dated the 21st April, 1959, the Central Government hereby fixes the following rates per shift, per warp knitting machine, per month employed by or on behalf of the same person in the manufacture of rayon or art silk fabrics, namely:—

	First shift	Second shift	Third shift
	Rs.	Rs.	Rs.
A. Where not more than four warp knitting machines are employed . . .	48	36	18
B. Where more than four warp knitting machines are employed . . .	80	56	32

Provided that where not more than four warp knitting machines are employed in any shift, no duty shall be payable in respect of the first two warp knitting machines working in such shift:

Provided further that where more than four warp knitting machines are employed in any shift, no duty shall be payable in respect of the first four warp knitting machines working in any shift as is in excess of the rates specified in A above:

Provided further that—

- (a) where in any subsequent shift more warp knitting machines are employed than in the first shift, the rate applicable to the warp knitting machines employed in excess of those in the first shift shall be the rate applicable to the first shift; and
- (b) where in the third shift more warp knitting machines are employed than in the second shift but not more than in the first shift, the rate applicable to the warp knitting machines employed in the third shift in excess of those employed in the second shift shall be the rate applicable to the second shift.

Explanation.—Where powerlooms as well as warp knitting machines are employed—

- (a) two powerlooms shall be reckoned as one warp knitting machine for reckoning loomage;
- (b) the provisions of the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 56/59-Central Excises, dated the 15th May, 1959, shall apply to the powerlooms in respect of which duty is payable.

[No. 57/59.]

G.S.R. 590.—In pursuance of rule 96J of the Central Excise Rules, 1944, and sub-section (3) of section 3 of the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (58 of 1957) and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue), G.S.R.

No. 458, dated the 21st April, 1959, the Central Government hereby fixes the following rates of additional excise duty per shift, per powerloom, per month employed by or on behalf of the same person in the manufacture of rayon or art silk fabrics, namely:—

	<i>First shift</i>	<i>Second shift</i>	<i>Third shift</i>
	Rs.	Rs.	Rs.
A. Where not more than nine powerlooms are employed	12	9	4
B. Where more than nine powerlooms are employed	21	15	8

Provided that where not more than nine powerlooms are employed in any shift, no duty shall be payable in respect of the first four powerlooms working in such shift:

Provided further that where more than nine powerlooms are employed in any shift, no duty shall be payable in respect of the first nine powerlooms working in any shift as is in excess of the rates specified in A above:

Provided further that—

- (a) where in any subsequent shift more powerlooms are employed than in the first shift, the rate applicable to the powerlooms employed in excess of those in the first shift shall be the rate applicable to the first shift; and
- (b) where in the third shift more powerlooms are employed than in the second shift but not more than in the first shift, the rate applicable to the powerlooms employed in the third shift in excess of those employed in the second shift shall be the rate applicable to the second shift.

[No. 58/59.]

G.S.R. 591.—In pursuance of rule 96J of the Central Excise Rules, 1944, and sub-section (3) of section 3 of the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (58 of 1957) and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue), G.S.R. No. 459, dated the 21st April, 1959, the Central Government hereby fixes the following rates of additional excise duty per shift, per warp knitting machine, per month employed by or on behalf of the same person in the manufacture of rayon or art silk fabrics, namely:—

	<i>First shift</i>	<i>Second shift</i>	<i>Third shift</i>
	Rs.	Rs.	Rs.
A. Where not more than four warp knitting machines are employed	24	18	8
B. Where more than four warp knitting machines are employed	42	30	16

Provided that where not more than four warp knitting machines are employed in any shift, no duty shall be payable in respect of the first two warp knitting machines working in such shift:

Provided further that where more than four warp knitting machines are employed in any shift, no duty shall be payable in respect of the first four warp knitting machines working in any shift as is in excess of the rates specified in A above:

Provided further that—

- (a) where in any subsequent shift more warp knitting machines are employed than in the first shift, the rate applicable to the warp knitting machines employed in excess of those in the first shift shall be the rate applicable to the first shift; and

- (b) where in the third shift more warp knitting machines are employed than in the second shift but not more than in the first shift, the rate applicable to the warp knitting machines employed in the third shift in excess of those employed in the second shift shall be the rate applicable to the second shift

Explanation—Where powerlooms as well as warp knitting machines are employed—

- (a) two powerlooms shall be reckoned as one warp knitting machine for reckoning loomage,
(c) the provisions of the notification of the Government of India in the Ministry of Finance (Department of Revenue), No 58/59-Central Excises, dated the 15th May, 1959, shall apply to the powerlooms in respect of which duty is payable

[No 59/59]

S K BHATTACHARJEE, Dy Secy